

BILL NO. R-89-02 -24

**RESOLUTION NO. R-15-89**

A DECLARATORY RESOLUTION approving a deduction for new manufacturing equipment under I.C. 6-1.1-12.1 for property commonly known as Summit Industrial Park, Fort Wayne, Indiana (Cadillac Coffee Company, petitioner), previously designated and declared an "Economic Revitalization Area."

WHEREAS, the Common Council of the City of Fort Wayne has previously designated and confirmed the following described property as an "Economic Revitalization Area" under Division 6 Article II, Chapter 2 of the Municipal Code of the City of Fort Wayne, Indiana, 1974, as amended and I.C. 6-1.1-12.1, to wit:

Summit Industrial Park, Lot #5, Fort Wayne, Indiana;

said property more commonly known as Lot #5 Summit Industrial Park, Fort Wayne, Indiana;

WHEREAS, said designation of said property as an "Economic Revitalization Area" was for a period of one (1) year commencing April 20, 1987;

WHEREAS, said applicant Cadillac Coffee has filed with the Common Council a Statement of Benefits prior to the installation of new manufacturing equipment for which said applicant desires to claim a deduction under I.C. 6-1.1-12.1;

WHEREAS, the total project cost is estimated at \$2,289,600.00, creating 56 additional jobs.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF  
THE CITY OF FORT WAYNE, INDIANA:

SECTION 1. The Common Council, having reviewed the Statement of Benefits filed by Cadillac Coffee Company, determines that the deduction requested should be allowed, based on the following findings:

- (a). the estimate of the cost of new manufacturing equipment is reasonable for equipment of that type.

(b). the estimate of the number of individuals to

be employed or whose employment will be retained can be reasonably expected to result from the installation of the new manufacturing equipment.

(c). the totality of benefits is sufficient to justify the deduction.

SECTION 2. That this Resolution shall be in full force and effect from and after its passage and any and all necessary approval by the Mayor.

Councilmember

APPROVED AS TO FORM  
AND LEGALITY

J. Timothy McCaulay, City Attorney



## STATEMENT OF BENEFITS

State Form 27167 (7-87)

Form SB-1 is prescribed by the State Board of Tax Commissioners (1987)

Confidential Statement: The records in this series are CONFIDENTIAL according to Indiana Code 6-1-1-33-9.

**INSTRUCTIONS: (I.C. 6-1-1-12.1) THIS PAGE TO BE COMPLETED BY APPLICANT**

1. This statement must be submitted to the body designating the economic revitalization area BEFORE a person acquires new manufacturing equipment or begins the redevelopment or rehabilitation of real property for which the deduction may be claimed.
2. If a person is requesting the designation of an economic revitalization area, this form must be submitted at the same time the request is submitted.
3. Approval of the designating body (City Council, Town Board, County Council, etc.) must be obtained before a deduction may be approved.
4. To obtain a deduction Form 322 ERA, Real Estate Improvements and / or Form 322 ERA / PP, New Machinery, must be filed with the county auditor. With respect to real property, Form 322 ERA must be filed by the later of (1) May 10 or (2) thirty(30) days after a notice of increase in real property assessment is received from the township assessor. Form 322 ERA / PP must be filed between March 1 and May 15 of the assessment year in which new manufacturing equipment is installed, unless a filing extension has been obtained. A person who obtains a filing extention must file the form between March 1 and June 14 of that year.

STATE BOARD OF TAX COMMISSIONERS

**RECEIVED**

AUG 26 1988

STATE BOARD  
OF TAX COMMISSIONERS

Name of Designating Body  Common Council of the City of Fort Wayne	County  Allen
Name of Taxpayer  Cadillac Coffee Company	
Address of Taxpayer (Street, city, county)  7221 Innovation Drive, Fort Wayne, Indiana	ZIP Code  46818

### SECTION I LOCATION, COST AND DESCRIPTION OF PROPOSED PROJECT

Location of property if different from above	Taxing District  Washington Township
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Cost and description of real property improvements and / or new manufacturing equipment to be acquired:

SEE ATTACHED

(Attach additional sheets if needed)	Estimated Starting Date  April 1987	Estimate Completion Date  April 1988
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### SECTION II ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT

Current Number - 0 -	Salaries	Number Retained	Salaries	Number Additional 33	Salaries Annual \$657,400
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### SECTION III ESTIMATE TOTAL COST AND VALUE OF PROPOSED PROJECT

Current Values Plus estimated values of proposed project Less: Values of any property being replaced Net estimated values upon completion of project	REAL ESTATE IMPROVEMENTS		MACHINERY	
	COST	ASSESSED VALUE	COST	ASSESSED VALUE
			524,367	209,747
			800,000	320,000

### SECTION IV OTHER INFORMATION REQUIRED BY THE DESIGNATING BODY

I hereby certify that the representations on this statement are true.  Title Controller	Signatures of Authorized Representative  R. E. Painter Date of Signature 08-24-88	Telephone Number 313-369-9020
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## FOR USE OF DESIGNATING BODY

## IMPACT ON THE CURRENT YEAR TAX RATE FOR THE TAXING DISTRICT INDICATED ABOVE

Tax Rates Determined Using The Following Assumptions	Total Tax Rates
1. Current total tax rate.	\$ 6.8375
2. Approximate tax rate if project occurs and no deduction is granted.	\$ 6.8375
3. Approximate tax rate if project occurs and a deduction is assumed.	\$ 6.8375

Assume an 80% deduction on new machinery installed and / or a 50% deduction assumed on real estate improvements.

We have reviewed our prior actions relating to the designation of this economic revitalization area and find that the applicant meets the general standards adopted in the resolution previously approved by this body. Said resolution, passed under IC 6-1.1-12.1-2.5, provides for the following limitations as authorized under IC 6-1.1-12.1-2:

- A) The designated area has been limited to a period of time not to exceed ten (10) calendar years. \*(See Below)
- B) The type of deduction that is allowed in the designated area is limited to:
- |  |   |
|--|---|
| 1) Redevelopment or rehabilitation of real estate improvements.  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 2) Installation of new manufacturing equipment                   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 3) No limitations on type of deduction (check if no limitations) | <input type="checkbox"/> No   |
- C) The amount of deduction applicable for new manufacturing equipment installed and first claimed eligible for deduction after July 1, 1987, is limited to \$ \_\_\_\_\_ cost with an \$ \_\_\_\_\_ assessed value.

Also we have reviewed the information contained in the statement of benefits including the impact on the tax rate incorporated herein, and have determined that the benefits described above can be reasonably expected to result from the project and are sufficient to justify the applicable deduction.

Approved: Signature of Authorized Member and Title

Date of Signature

3-14-89

Attested By:

Designated Body

Sandra E. Kennedy  
City Clerk.

- If a commission council town board or county council limits the time period during which an area is an economic revitalization area, it does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years designated under I.C. 6-1.1-12.1-4 or 4.5 Namely:

NEW MANUFACTURING EQUIPMENT		REDEVELOPMENT OR REHABILITATION OF REAL PROPERTY IMPROVEMENT			
		For Deductions Allowed Over A Period Of:			
Year of Deduction	Percentage	Year of Deduction	Three (3) Year Percentage	Six (6) Year Percentage	Ten (10) Year Percentage
1st	100%	1st	100%	100%	100%
2nd	95%	2nd	66%	85%	95%
3rd	80%	3rd	33%	66%	80%
4th	65%	4th		50%	65%
5th	50%	5th		34%	50%
6th and thereafter	0%	6th		17%	40%
		7th			30%
		8th			20%
		9th			10%
		10th			5%

FORT WAYNE PLANT  
 7221 Innovation Drive  
 Fort Wayne, Indiana

		Total	Paid	Holdback
Land	5 Acres - City of Fort Wayne	150,000	150,000	
Plant	Construction - Irmscher	1,019,469	1,005,869	13,600
Equipment				
	Roaster - Progressive Coffe Plant	171,500	135,000	36,500
	Equipment - Tanks - Progressive Coffee Plant	465,851**	320,000	145,851
	Office furniture PBI	29,116	29,611	
	Phone System GTE Telecom	7,556	7,556	
	Pallet Rack - Krauter	17,342	17,342	
	Fort Wayne Scale - Scale	5,319	5,319	
	Colorimeter - Great Lakes Machinery	8,300	8,300	
	Sample Roaster - Roastery Supply	3,568	3,568	
	Air Compressor - Ingersol - Rand	4,825	4,825	
	Power Conveyor p Material Handling	3,360	3,360	
	Floor Sealer - Janitors Supply	3,152	3,152	
	Floor Sealer - Glenco	4,100	4,100	
	Alarm - Vandall Security	4,369	4,369	
	2 Lift Trucks - Crown Controls	15,320	15,320	
	Lift Truck - Kimball - Ft. Wayne	16,654	16,654	
	Process Piping	11,526	11,526	

** Green Coffee Silos	16
Roasted Coffee Silos	10
Silos	12
Bucker Elevator	1
Cleaner	1
Hopper	3
Cells Weighting System	1
Pneumatic Transport	3
Hopper	2
Screw	22
Green Coffe Control Panel	1
Roasted Coffee Control Panel	1
Ground Coffee Control Panel	1
Electronic Line Contral Panel	1

Read the first time in full and on motion by Henry,  
seconded by Stev, and duly adopted, read the second time by  
title and referred to the Committee on Finance (and the  
City Plan Commission for recommendation) and Public Hearing to be held after  
due legal notice, at the Council Conference Room 128, City-County Building,  
Fort Wayne, Indiana, on \_\_\_\_\_, the \_\_\_\_\_ day  
of \_\_\_\_\_, 19\_\_\_\_\_, at \_\_\_\_\_ o'clock M., E.S.T.

DATED: 2-28-89

Sandra E. Kennedy  
SANDRA E. KENNEDY, CITY CLERK

Read the third time in full and on motion by Henry,  
seconded by Stev, and duly adopted, placed on its  
passage. PASSED LOST by the following vote:

	<u>AYES</u>	<u>NAYS</u>	<u>ABSTAINED</u>	<u>ABSENT</u>
<u>TOTAL VOTES</u>	<u>9</u>	_____	_____	_____
<u>BRADBURY</u>	<u>✓</u>	_____	_____	_____
<u>BURNS</u>	<u>✓</u>	_____	_____	_____
<u>GiaQUINTA</u>	<u>✓</u>	_____	_____	_____
<u>HENRY</u>	<u>✓</u>	_____	_____	_____
<u>LONG</u>	<u>✓</u>	_____	_____	_____
<u>REDD</u>	<u>✓</u>	_____	_____	_____
<u>SCHMIDT</u>	<u>✓</u>	_____	_____	_____
<u>STIER</u>	<u>✓</u>	_____	_____	_____
<u>TALARICO</u>	<u>✓</u>	_____	_____	_____

DATED: 3-14-89

Nedya Estaff  
SANDRA E. KENNEDY, CITY CLERK  
*Deputy*

Passed and adopted by the Common Council of the City of Fort Wayne,  
Indiana, as (ANNEXATION) (APPROPRIATION) (GENERAL)  
(SPECIAL) (ZONING MAP) ORDINANCE RESOLUTION NO. R-15-89  
on the 14th day of March, 1989.

ATTEST

Nedya Estaff  
SANDRA E. KENNEDY, CITY CLERK  
*Deputy*

SEAL

Marion S. Reed  
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on  
the 15th day of March, 1989,  
at the hour of 3:00 o'clock P.M., E.S.T.

Nedya Estaff  
SANDRA E. KENNEDY, CITY CLERK  
*Deputy*

Approved and signed by me this 17th day of March,  
1989, at the hour of 1:45 o'clock P.M., E.S.T.

PAUL HELMKE  
PAUL HELMKE, MAYOR

Adm. Appr.

DIGEST SHEET

**TITLE OF ORDINANCE DECLARATORY RESOLUTION**

B-89-02-24

**SYNOPSIS OF ORDINANCE APPROVES STATEMENT OF BENEFITS FILED**

~~BY CADILLAC COFFEE COMPANY WITH RESPECT TO THE INSTALLATION~~

## OF NEW MANUFACTURING EQUIPMENT

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**EFFECT OF PASSAGE DEDUCTION WILL BE ALLOWED**

EFFECT OF NON-PASSAGE DEDUCTION WILL NOT BE ALLOWED

MONEY INVOLVED (DIRECT COSTS, EXPENDITURES, SAVINGS)

ASSIGNED TO COMMITTEE (PRESIDENT)

BILL NO. R-89-02-24

## REPORT OF THE COMMITTEE ON FINANCE

THOMAS C. HENRY, CHAIRMAN  
MARK E. GIAQUINTA, VICE CHAIRMAN  
BRADBURY, SCHMIDT, STIER

WE, YOUR COMMITTEE ON FINANCE TO WHOM WAS

REFERRED AN (ORDINANCE) (RESOLUTION) approving a deduction  
for new manufacturing equipment under I.C. 6-1.1-12.1 for  
property commonly known as Summit Industrial Park, Fort Wayne,  
Indiana (Cadillac Coffee Company, petitioner), previously  
designated and declared an "Economic Revitalization Area"

HAVE HAD SAID (ORDINANCE) (RESOLUTION) UNDER CONSIDERATION AND  
BEG LEAVE TO REPORT BACK TO THE COMMON COUNCIL THAT SAID

(ORDINANCES) (RESOLUTION)

**DO PASS**  **DO NOT PASS**  **ABSTAIN**  **NO REC**

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**DO NOT PASS**

## ABSTAIN

NO REC

DO PASS

DATED: 3-14-89.

Sandra E. Kennedy  
City Clerk